

Pendapatan Premi, Rasio Hasil Investasi, Laba, Klaim dan Risk Based Capital Perusahaan Asuransi Kerugian di Indonesia

Title	Pendapatan Premi, Rasio Hasil Investasi, Laba, Klaim dan Risk Based Capital Perusahaan Asuransi Kerugian di Indonesia
Author Order	of
Accreditation	
Abstract	<p>ABSTRACT Research in the insurance industry has not been widely studied. This study aims to premium income, investment claims ratio and stock-based risk to risk-based capital of insurance companies. This study uses empirical data derived from financial statements with a sample of 14 companies for the period 2011-2015, using purposive sampling. The method of analysis used is multiple regression. Based on the test results, the ratio of Risk and Capital Risk Risk (RBC). However, profitability and premium income do not affect Risk Based Capital (RBC) variable. Future research using a sample of insurance companies can test other financial aspects in order to obtain empirical evidence related to determinants of financial performance for the insurance services industry.</p> <p>ABSTRAK Riset di bidang industri asuransi belum banyak dikaji. Penelitian ini bertujuan untuk pendapatan premi, rasio klaim investasi dan risiko berbasis saham terhadap risk based capital perusahaan asuransi. Penelitian ini menggunakan data empiris yang berasal dari laporan keuangan dengan sampel 14 perusahaan untuk periode 2011-2015, dengan menggunakan purposive sampling. Metode analisis yang digunakan adalah regresi berganda. Berdasarkan hasil pengujian, rasio Risk and Capital Risk Risk (RBC). Namun, profitabilitas dan pendapatan premi tidak mempengaruhi variabel Risk Based Capital (RBC). Penelitian mendatang dengan menggunakan sampel perusahaan asuransi dapat menguji aspek-aspek keuangan lain agar dapat diperoleh bukti empiris terkait faktor-faktor penentu kinerja keuangan untuk industri jasa asuransi.</p>
Publisher Name	Magister Akuntansi Universitas Pancasila
Publish Date	2017-06-01
Publish Year	2017
Doi	
Citation	
Source	JRAP (Jurnal Riset Akuntansi dan Perpajakan)
Source Issue	Vol 4, No 1 (2017): Juni
Source Page	87-101
Url	http://jrap.univpancasila.ac.id/index.php/JRAP/article/view/193
Author	Dr ADI WIRATNO, S.E., M.M.